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IDAHO PUBLIC
UTILITIES COMMISSION

201 South Main, Suite 2300
Salt Lake City, Utah 84111

February 27, 2015

VIA ELECTRONIC FILING

Jean D. Jewell
Commission Secretary
Idaho Public Utilities Commission
472 W. Washington
Boise, ID 83702

Attention: Jean D. Jewell
Commission Secretary

RE: Case No. PAC-E-13-02
In the Matter of Rocky Mountain Power's Application for an Order Authorizing
Changes in Depreciation Rates Applicable to Electric Property

On November 18, 2013, the Idaho Public Utilities Commission approved an all-party stipulation in Case No. PAC-E-13-02. Paragraph 28 of the Settlement Stipulation states:

The Stipulating Parties agree the Company will implement a reporting system to keep the Stipulating Parties and the Utah, Idaho and Wyoming Commissions informed regarding any matters likely to have implications regarding potential stranded costs of generating assets. The Company will propose a reporting method by no later than December 31, 2013.

Per this commitment, Rocky Mountain Power submitted a proposal on December 20, 2013 to implement a reporting system that provides information regarding three scenarios which the Company has identified as having significant implications on the Company's depreciation expense. Because no party filed comments on the Company's proposal, the Company hereby submits the filing as originally proposed.

On or before March 1 of every year, the Company is to file a letter containing the following information, if applicable.


- 1) Any proposed early steam generation unit retirement
 - a. Plant name
 - b. Date placed in service
 - c. Current net book value
 - d. Original retirement date
 - e. Proposed early shutdown date
 - f. Reason for early shutdown

- 2) Major steam plant capital additions over \$100m that impact the depreciation of the unit
 - a. Project name
 - b. Planned in-service date
 - c. Planned retirement date
 - d. Planned addition amount to plant in service
- 3) Any completed external studies regarding plant decommissioning which result in significant changes (a change of over 25 percent) to the amount previously projected in the last approved depreciation rates.
 - a. Plant site
 - b. Estimated costs

The Company files this letter in compliance with the established reporting system and states that there are no significant changes that impact the Company's depreciation expense and would require identification at this time.

Questions regarding this filing may be directed to Ted Weston at (801) 220-2963.

Very truly yours,



Jeffrey K. Larsen
Vice President, Regulation